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Docket No.: 20107/1200838-US1  
(PATENT)

**IN THE UNITED STATES PATENT AND TRADEMARK OFFICE**

In re Patent Application of:  
Earl Rotman et al.

Application No.: 10/709,329

Confirmation No.: 3328

Filed: April 28, 2004

Art Unit: 3628

For: **SYSTEM AND METHOD FOR CREATING  
TRADEABLE FINANCIAL UNITS**

Examiner: Nguyen, Nga B.

**SECOND SUPPLEMENTAL INFORMATION DISCLOSURE STATEMENT (IDS)**

MS Amendment  
U.S. Patent and Trademark Office  
2011 South Clark Place  
Crystal Plaza Two, Lobby, Room 1B03  
Arlington, Virginia 22202

Dear Sir:

In order to comply with 37 C.F.R. §§ 1.97 and 1.98, attached hereto is a copy of Form SB/08 and copies of the documents listed thereon. Applicants respectfully request that the information set forth in this statement and in the listed documents be considered during the pendency of the above-identified application, and any other application relying on the filing date of the above-identified application or cross-referencing it as a related application.

In accordance with MPEP Sections 609 and 707.05(b), it is requested that each document cited (including any cited in Applicants' Specification which is not repeated on the attached Form SB/08) be given thorough consideration and that it be cited of record in the prosecution history of the present application by initialing Form SB/08 next to the document. Such initialing is requested even if the Examiner does not consider a cited document to be sufficiently pertinent to use in a rejection, or otherwise does not consider it to be prior art for any reason, or even if the Examiner does not believe that the guidelines for citation have been fully

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Application No. (if known): 10/709,329

Attorney Docket No.: 20107/0200838-US1

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Note: The following papers are submitted:

Second Supplemental Information Disclosure Statement (IDS)  
IDS (Citation) by Applicant (1 page) with 8 references  
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complied with. This is requested so that each document becomes listed on the face of the patent issuing on the present application.

This Information Disclosure Statement should be considered, in accordance with 37 C.F.R. § 1.97, because it is being submitted before a first action on the merits has been mailed and, thus, no fee is due. However, the Commissioner is hereby authorized to charge any fees deemed required in connection with this Petition or to credit any overpayment to Deposit Account No. 04-0100.

The present Information Disclosure Statement is being submitted in compliance with 37 C.F.R. § 1.56, but the citation of any document is not to be construed as an admission that such document is necessarily relevant or prior art. No representation is intended that the cited documents represent the results of a complete search, and it is anticipated that the Examiner, in the normal course of examination, will make an independent search and will determine the best prior art consistent with 37 C.F.R. § 1.104(a) and in the course of each search, will review for relevance every document cited on the attached form even if not initialed. In accordance with the OG Notice: August 5, 2003, copies of any cited U.S. Patent or U.S. Patent Published Application do not accompany this paper. Copies of cited non-patent literature does accompany this paper.

The cited documents reflect statements published by third parties in reaction to the public disclosure of Applicants' invention. Therefore, Applicants submit these documents bear on the novelty and non-obviousness of the claimed subject matter. The cited references are to be discussed at a pre-first Office Action Interview being held on July 15, 2004 and conducted under the pilot program announced March 31, 2004.

Applicants note that Document No. CF (titled: *Unusual Meal: Concessions Firm Going Public Via a New Security*) refers to a structure in accordance with an earlier concept that does not accurately reflect the present invention, and therefore the document does not accurately describe the subject matter of the claims — *e.g.*, the reference states that “since the common shares trade outside the U.S., buyers of the IDSs don't actually own them. Instead, a third-party

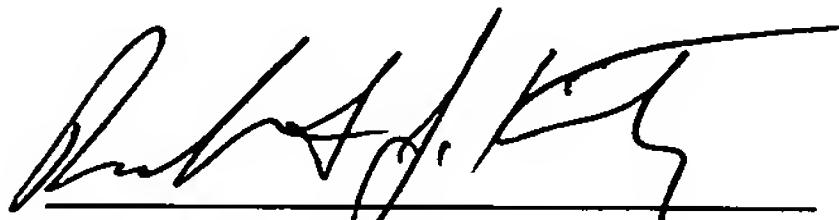
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depository, in this case Bank of New York, does, similar to the role they play for an American depository receipt.”

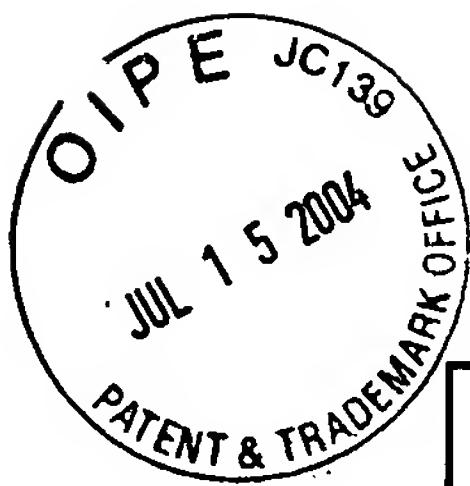
Early and favorable consideration is earnestly solicited.

Respectfully submitted,



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PTO/SB/08a/b (08-03)

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Substitute for form 1449A/B/PTO				Complete if Known	
<b>INFORMATION DISCLOSURE STATEMENT BY APPLICANT</b> <i>(Use as many sheets as necessary)</i>				Application Number	10/709,329-Conf. #3328
Sheet	1	of	1	Filing Date	April 28, 2004
				First Named Inventor	Earl Rotman et al.
				Art Unit	3628
				Examiner Name	Nguyen, Nga B.
				Attorney Docket Number	20107/0200838-US1

U.S. PATENT DOCUMENTS					
Examiner Initials*	Cite No. <sup>1</sup>	Document Number	Publication Date MM-DD-YYYY	Name of Patentee or Applicant of Cited Document	Pages, Columns, Lines, Where Relevant Passages or Relevant Figures Appear
		Number-Kind Code <sup>2</sup> (if known)			

FOREIGN PATENT DOCUMENTS					
Examiner Initials*	Cite No. <sup>1</sup>	Foreign Patent Document	Publication Date MM-DD-YYYY	Name of Patentee or Applicant of Cited Document	Pages, Columns, Lines, Where Relevant Passages or Relevant Figures Appear
		Country Code <sup>3</sup> -Number <sup>4</sup> -Kind Code <sup>5</sup> (if known)			
					T <sup>6</sup>

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NON PATENT LITERATURE DOCUMENTS					
Examiner Initials	Cite No. <sup>1</sup>	Include name of the author (in CAPITAL LETTERS), title of the article (when appropriate), title of the item (book, magazine, journal, serial, symposium, catalog, etc.), date, page(s), volume-issue number(s), publisher, city and/or country where published.			T <sup>2</sup>
	CA	A Secure Alternative to an IPO?, Santiago Fittipaldi, Global Finance, pages 26-28, 2004			
	CB	Rainmaker Award: "Most Innovative Financing Technique", Corporate Financing Week, June 6, 2004			
	CC	Volume Services IPO Opens New Asset Class, IFR (International Financing Review) 1513, page 91, December 6, 2003			
	CD	Who Said the Market is Unpredictable, Advertisement: American Stock Exchange, Barron's, December 8, 2003, page 6			
	CE	Unusual Meal: Concessions Firm Going Public Via a New Security, Raymond Hennessey, Wall Street Journal, page C5, December 1, 2003			
	CF	S&P says Income Securities Hurt Credit Quality, Liz Rappaport, Dow Jones Newswire, April 28, 2004			
	CG	U.S. Federal Income Tax Issues Related to Income Deposit Securities, Cleary, Gottlieb, Steen & Hamilton, Alert Memorandum, January, 7, 2004, available at <a href="http://www.cgsh.com/files/tbl_s5096AlertMemoranda/FileUpload5741/124/2-2004.pdf">http://www.cgsh.com/files/tbl_s5096AlertMemoranda/FileUpload5741/124/2-2004.pdf</a> , last visited July 7, 2004			
	CH	CIBC's IDS Structure GETS FIRST COPYCAT, Britt Erica Tunick, Investment Dealers Digest, pages 9-10, February 16, 2004			

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<sup>1</sup>Applicant's unique citation designation number (optional). <sup>2</sup>Applicant is to place a check mark here if English language Translation is attached.

{W:\201 071200}	Date Considered
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